AN

IMPARTIAL ACCOUNT

OF THE

CONDUCT OF THE EXCISE

TOWARDS THE

BREWERIES IN SCOTLAND,

PARTICULARLY

IN EDINBURGH;

POINTING OUT

THE BENEFICIAL EFFECTS OF THE NEW MODE OF SURVEY,

BY WHICH

Several THOUSAND POUNDS *per Annum* have been already added to the Revenue in the EDINBURGH COLLECTION,

AND BY WHICH,

If generally adopted through *Scotland*, MANY THOUSANDS more might be annually put into the EXCHEQUER,

NOT ONLY

WITHOUT DETRIMENT,

BUT WITH

ADVANTAGE TO THE MANUFACTURERS.

EDINBURGH:

PRINTED IN THE YEAR 1791.

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INTRODUCTION.

It is recorded as the ſaying of a very great man*, that "an opinion of plenty is one of the cauſes of want;" and I believe that in no caſe we can apply this expreſſion more properly, than when ſpeaking of the liberty enjoyed by the people of Britain. Puffed up by a conſciouſneſs of the excellence of the conſtitution under which we live, and intoxicated with the idea that we are the moſt free people in the world, we tamely ſubmit to ſee our conſtitutional rights invaded, and our liberties daily trampled upon, by a ſet of deſigning and intereſted men.

A I MEAN

* Lord Bacon.

I MEAN not to go on in the ſtile of modern patriotiſm, with a deſcant on the nature of liberty, the rights of mankind, &c.; the deſign of this treatiſe is to point out to the public the grievous, and indeed intolerable, oppreſſions under which a numerous, very uſeful, and important body of men, labour at preſent; and to ſhow, that through their oppreſſion, the community at large ſuſtains a very conſiderable injury.

IT is no doubt a matter of great difficulty for any individual, or even for any community, however reſpectable, to rid themſelves of an oppreſſion ſanctified by the name of law; or to make people in general believe that any others, beſides the oppreſſed parties themſelves, are at all intereſted in the matter; but it is an eſtabliſhed maxim, that an injury offered to any individual is a common cauſe, in which ſociety at large is intereſted; and,

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in the preſent caſe, the intereſt of every individual in Scotland is beſides evidently engaged; ſo that nothing farther than a mere ſtatement of facts ſeems neceſſary for the demonſtration, and to awaken the attention, of the landholders of this country, to what ſo nearly concerns them.

THAT it is the intereſt of every perſon in this, as well as all other kingdoms, to drink wholeſome and palatable liquor, rather than what has qualities of a different kind, cannot admit of a doubt *. As little can it be denied, that it is the in-

* It may appear ſuperfluous to enlarge on the ſuperiority of good malt liquor to bad, as this is evident to every one; but beſides this, it is notorious, that when beer is made in ſuch a way as to be unpleaſant and unpalatable, other liquors are naturally ſought after, and the pernicious cuſtom of drinking ſpirits to exceſs is inſenſibly introduced. In England, beer is the common beverage at every table, from the higheſt nobility to the loweſt mechanic. In that country it is a wholeſome

tereſt of every individual to have that liquor upon as reaſonable terms as poſſible; and thus the eaſe and convenience of the brewer ought, in a reaſonable degree, to be conſulted by every inhabitant of Scotland. But beſides this, there are many other conſiderations which recommend the brewers particularly to different claſſes of the moſt reſpectable people in the kingdom. It is no matter, ſome will perhaps ſay, whether we get our

and agreeable liquor, and undoubtedly promotes that hale vigour, and great ſtrength of body, for which the lower claſs of inhabitants there are remarkable. It is well known, that in England much more work can be accompliſhed by labourers than in Scotland. This muſt be owing to the mode of living; for a Scotſman who goes to England will do more work there than in his own country. An exceſſive uſe of ſpiritous liquors is undoubtedly one cauſe; and a very ſtrong argument in favour of this is, that wherever the practice becomes common among the labouring claſs of people, their maſters ſoon find that much leſs work can be done by them than formerly.

our beer from Scotland or England, provided we have it good and cheap. This argument indeed may go down with thoſe who fancy themſelves unconnected with the reſt of mankind, and is no doubt well calculated to anſwer the purpoſes of an Engliſh monopoliſt: but if we conſider the vaſt quantity of malt liquors uſed throughout Scotland, there is ſurely no perſon ſo inconſiderate as not to perceive, that ſending large ſums of money to England, for a commodity which might be made to equal, nay, probably to greater advantage in our own, is a national loſs, and, of conſequence, this practice merits the attention of every one, as well as that of the brewers themſelves. Now it is moſt certain, that at preſent we are in danger of having this valuable branch of manufacture taken out of our hands, by reaſon of the oppreſſions under which the brewers in Scotland labour; and which are ſo great, that no perſon poſſeſ-

ſed of capital or fortune ſufficient to carry on the buſineſs in a proper manner, ſeems inclined to engage in it, or probably will ever do ſo, until matters be put on a footing ſimilar to that on which they ſtand in England.

Every one knows, that vaſt quantities of malt liquors are continually imported from England, and proportional ſums of money paid for them, which might be kept at home, if the manufacture was encouraged in ſuch a manner among ourſelves as to enable the brewers to make their goods equal in quality to thoſe of England, which could only be done by protecting them from the oppreſſion of exciſemen, and enforcing an equal mode of ſurvey. The Scots beer is undoubtedly inferior in quality to that of England; but why is it inferior? not ſurely for want of ſkill or intelligence in the Scots manufacturers; for, in numberleſs inſtances,

ſtances, the Scots have ſhewed themſelves at leaſt equal to their ſouthern neighbours in every ſpecies of art or ingenuity. The truth is, that in Scotland the brewers who wiſh to manufacture their liquors in a proper manner, and punctually to pay their duties, labour under oppreſſions which are not known in England, and which it is the purport of this treatiſe to point out. Hence, not only porter is brought from London, but great quantities of beer are imported from Burton, Briſtol, and even from Newcaſtle. In the manufacture of this article, it is certain that the Engliſh cannot boaſt of the ſmalleſt ſuperiority over us, provided we are put on an equality with them; and ſuch ſcandalous and expenſive importations are not only a loſs, but a *reproach* to this country, which muſt very ſenſibly be felt by every one who has the leaſt ſpirit, or regard for the nation in which he lives: for it is undoubtedly true,

to uſe the words of a celebrated writer "That the proſperity of the country is the proſperity of each citizen." The loſs juſt now mentioned is not the only one ariſing from the oppreſſed ſtate of the Scots breweries. The conſumpt of barley, one of the ſtaple commodities of the kingdom, is thereby materially affected. It is the intereſt of the landholder, therefore, to take this matter into his ſerious conſideration; and for the peruſal of the landed gentlemen, this treatiſe is particularly deſigned. The intereſt of the farmer alſo coincides in this reſpect with that of the landholder. The diſtillers and brewers are well known to be the principal conſumers of the barley, and the beſt cuſtomers the farmer has for that article; and it is now intended to ſhow, how, through a courſe of oppreſſion, by thoſe who call themſelves executors of the law, but in truth pervert it to their own purpoſes, the diſtillers were ruined;

and,

and, by a continuation of the ſame, the breweries, and other manufactures ſubject to the exciſe, are likely to experience a ſimilar fate.

It is well known that the manufacture of ſoap is now in a great meaſure tranſferred from Scotland to England; and that of ſtarch has in many inſtances been given up, merely from the arbitrary exactions of the exciſemen, who thought themſelves intitled to demand a certain ſum from the manufacturers, whether they made a proportionable quantity of goods or not. That this was really the caſe, cannot admit of a doubt; as a ſpirited manufacturer, eminent in this branch of buſineſs, who had the courage to reſiſt ſuch impoſition, was legally freed from the payment of no leſs than three thouſand pounds, with which the exciſe charged him, as duties on goods *never manufactured*.

It is no doubt difficult, where any commodity is ſubject to exciſe, to keep the manufacturer entirely free from inconvenience, in a conſiſtency with that watchfulneſs requiſite for preventing frauds. In this reſpect, the brewers may reaſonably complain that the laws are exceſſively ſevere; but even this ſeverity is nothing to the *illegal* and *partial* oppreſſion exerciſed by the ſubordinate agents of exciſe. There is not the leaſt doubt, that where a tax is laid upon any ſpecies of manufacture, ſome will always be found willing to evade the payment by every poſſible method. But it is equally certain, that where the tax-gatherers are allowed any diſcretionary power, they will be as willing to *oppreſs*, as the manufacturer is to *ſmuggle*; and this the more readily, as the collectors of taxes are ſometimes choſen from a claſs of men by no means celebrated either for civili-

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ty, good manners, or adequate ideas of juſtice.

On the whole, it is intended by the preſent performance, to prove, from undoubted facts, that all deſcriptions of exciſe-men have plainly ſhewed, that their intention was not to encreaſe the revenue, but, for their own intereſt, to allow the brewers what liberties they pleaſed, and not to check them in defrauding it; that in this they have been countenanced by thoſe who are appointed to enforce the execution of the exciſe laws; and, I am ſorry to add, that thoſe who are appointed and ought to be *judges* of the law, have not found fault with their conduct, even when detected in the moſt ſcandalous inſtances of oppreſſion and injuſtice. The conſequence of all this hath been, the diminution of the revenue, the deſtruction of individuals, and the ruining of a moſt uſeful branch of manufacture,

facture, which many have abandoned, merely on account of the vexations they daily met with, and from which they could neither perceive nor hope for any relief. This muſt be looked upon as a great misfortune, when we conſider, that Scotland, by reaſon of its ſituation, the cheapneſs of labour, and the favourable climate it enjoys for fermentation, is particularly well adapted for the manufacture of malt liquors. Were this buſineſs properly carried on, and advantage taken of theſe favourable circumſtances juſt mentioned, there is not the leaſt doubt, that this country might not only manufacture as much malt liquor as ſuffices for its own conſumpt, but export vaſt quantities to foreign parts. This has indeed been attempted, and it has been found, that beer of a good quality would be a valuable article of commerce, not only on the Eaſtern continent, but in the Weſt Indies alſo; though all

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ſchemes of carrying on a trade of this kind have hitherto failed, and muſt fail, unleſs the obſtacles which hitherto have ſtood in the way, from the oppreſſive mode of collecting the revenue, be removed. The attention of the landed gentlemen, therefore, and of the Chamber of Commerce, who have already regulated ſeveral branches of buſineſs in this country, is requeſted. It is only by the unanimity and ſtrenuous efforts of the community at large, that redreſs from any public grievance can be obtained; and in the preſent caſe, it is hoped that every one will conſider himſelf as particularly intereſted, ſo that all ranks may unite in their endeavours for the removal of evils of ſuch enormous magnitude.

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CASE

OF THE

SCOTS BREWERY;

ALSO OF THE

DISTILLERY PRIOR TO THE LICENSE.

BEFORE we enter into any particulars reſpecting the preſent ſtate of theſe manufactures, it will be neceſſary to eradicate an idea, which, however common, is certainly very far from being founded in fact, *viz.* That neither of theſe branches of buſineſs can be carried on without ſmuggling. The reaſon of this notion is, that people, unacquainted with the buſineſs, ſuppoſe the produce, both of worts and ſpirits, from a certain quantity of grain, to be ſo ſmall, that the manufacturer cannot from thence afford to pay the duty. Hence it is commonly ſuppoſed, that the only

emoluments

emoluments enjoyed either by brewers or diſtillers, ariſe from the quantities of liquor they can ſecret from the exciſemen; and in this view, both branches would not only be ultimately fraudulent, but ſo precarious and uncertain, that no perſon could be thought willing to engage in them. The truth, however, is, that in theſe branches of buſineſs, as well as in every other department of life, people will always find the proverb verified, that *honeſty is the beſt policy;* and the brewer or diſtiller, who pays his duties without any attempt to ſmuggle, will be a more conſiderable gainer in the end, than he who evades them in every poſſible way. The extenſive manner in which the brewing buſineſs is carried on in almoſt every town in England, will ſerve to ſubſtantiate this fact.

THERE are, it muſt be owned, ſome perſons who will always attempt to evade a duty, however ſlight, and imagine that they conſult their own intereſt when they do ſo. No doubt this would be found a profitable method of carrying on buſineſs, could they evade the duties, and at the ſame time have every

every other advantage they can propoſe to themſelves by paying them; but this is far from being the caſe. Brewing of malt liquors is an art of a very complicated nature; its proceſſes are delicate, and the criterions which diſtinguiſh the completion of its various operations require to be accurately inveſtigated; ſo that to make malt liquor in perfection is perhaps more difficult than any domeſtic art we have. The preliminary part of the proceſs, *viz.* maſhing and taking off the liquor, requires a great exertion of ſkill on the part of the brewer. It is by no means eaſy to extract the ſtrength of the malt to the utmoſt advantage, and give the wort the greateſt perfection of which it is capable. In this operation the variation of a few degrees of heat will make a very perceptible change, both as to ſtrength and other properties. Even in the ſimple operation of boiling, the ſtricteſt attention is requiſite; as the copper often receives a good extract from the malt, and gives back a bad wort. Fermentation, the principal proceſs, is at once the moſt difficult to conduct, the moſt liable to error, and the moſt important to the intereſt of the

brewer. The preſervative quality of the beer, its diſtinguiſhing flavour, its body, and ſpirituoſity, all depend, for their very exiſtence, on the judicious management of this operation.

FROM this account of the nature of brewing, it is eaſy to ſee how pernicious the practice of ſmuggling muſt be, and how detrimental in every reſpect to the quality of the liquor. How is it poſſible for a ſmuggler to manufacture his goods in a proper manner, when obliged to beſtow, in defrauding the revenue, one-half, or the greater part of that attention, which his buſineſs ought ſolely to engroſs? How can good beer be made, when the liquor is perpetually diſturbed in its fermentation; when not properly boiled; when obliged to remain till it is too cold, or perhaps uſed too hot; or when its qualities are injured by noxious air in the hiding-places to which ſmugglers are obliged to carry it? The deficiencies hence ariſing muſt be deducted, in the firſt place, from the profits of the ſmuggler; and in many caſes even this will be ſufficient to overbalance what he makes by evading

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the duty. But, beſides this, there are other particulars which muſt be taken into conſideration. The utmoſt activity on the part of the manufacturer cannot always elude the vigilance of the exciſeman. If he happens to be a man of integrity, many quantities of liquor will unavoidably be detected, and the penalties, when laid on with a view to ſuppreſs ſmuggling, conſequent upon this detection, muſt diminiſh the profits ſtill more; add to all which, that a great part of the brewer's time muſt be taken up in attending and courting the exciſe-man, keeping him out of the way, and attempting to procure his favour. He muſt ſubject himſelf to perſons remarkable neither for their refinement of manners, nor the liberality of their ſentiments: nay, if he happens to have to do with more than one at a time, perhaps the utmoſt impartiality in diſtributing his favours may not be able to ſecure him from the threats of abſolute ruin.*

* Of this ſome very laughable inſtances might be given.—An aſſiſtant officer was appointed by Mr Maitland, the late ſurveyor-general, to watch a brewer's copper; and that he might keep watch in the moſt *proper* manner, he was promiſed by the brewer a pair of elegant

It will now be proper to conſider the detriment ariſing to the brewers from the behaviour of the exciſe-men themſelves. As we cannot ſuppoſe all the brewers in Scotland to be vicious, neither can we reaſonably ſuppoſe all the exciſe-men to be virtuous. The end propoſed by government in laying on duties, is to produce a revenue for its own purpoſes; that

piſtols, and had a good dinner into the bargain. The gauger ſhewed his zeal for the revenue, by deſiring the brewer's ſervants not to carry away *all* the liquor till he returned from dinner; and till this was ready, he looked over the window, that if any of his brethren happened to come in the way, he might acquaint them that their preſence was entirely unneceſſary. For ſome unknown reaſon there was a delay made on the brewer's part in giving the promiſed reward. The gauger, not receiving the piſtols as he expected, reſolved to let the brewer know that exciſe-officers were not to be trifled with. He therefore took the firſt opportunity of detecting a concealed barrel of beer, which ought to have paid *elevenpence* of duty. Information of the ſeizure was given, and the brewer was fined L. 7 Sterling. Such men there are, no doubt, in every department: but we are ſorry to conclude this anecdote, with informing the public, that though the commiſſioners ordered an enquiry into the affair, and the above facts were ſubſtantiated by the depoſitions of witneſſes, the offender, inſtead of being puniſhed for his infamous conduct, was ſoon after promoted to be a ſett[illegible]d

that of the exciſe-men may reaſonably be thought to make money to themſelves. This cannot be done where the brewers take care to pay their duties exactly; for the exciſe-officers have no ſhare in the revenues, tho' they are entitled to a ſhare in the fines, where any fraudulent practice is diſcovered on the part of the manufacturer. They have therefore an inducement to prefer the ſmuggler to the fair trader; and though now and then diſcoveries muſt be made, in order to make the commiſſioners believe that they are active and diligent officers, as well as for other reaſons; (for if no detections were made, the exciſe-men could avowedly have nothing but their bare ſalary); yet it may reaſonably be ſuppoſed, that much ſmuggling has been practiſed,

 without

officer, and afterwards obtained the charge of the New Glaſs-houſe at Leith, with an increaſe of ſalary. Other inſtances might be authenticated, where brewers or diſtillers have been reduced to a very embaraſſing ſituation, by giving one exciſe-man only boiled beef, while another in a diſtant quarter had roaſt, in which caſe the boiled-beef-officer never failed to threaten vengeance on the manufacturer, which could only be avoided by giving him next day roaſt beef, with the addition of plumb-pudding, by way of making amends.

without any exertion made on the part of the excise-men to prevent it, and that some way or other, they find it not disadvantageous to their own interest to allow the brewers to take such liberties. Hence it is in the power of an excise-officer to ruin even a fair trader, by allowing one of his brethren to smuggle to such a degree that he can reduce the price of his goods below what they can be fairly sold at*; and there is no doubt, that thus, not only individuals have been hurt, but the public at large considerably injured, by having liquors of a bad quality imposed upon them. From this cause particularly we may derive that vast importation of malt liquors from England, the value of which is supposed to be little, if any thing, under L. 200,000 *per annum;* and of this it is computed that the city of Edinburgh alone imports to the amount of L.40,000.

WHILE

* A demonstration of the truth of this assertion is, that some years ago, spirits were frequently sold below the value of the duty imposed upon them by government: how then was it possible for the fair trader to keep his ground against such rivals?

WHILE the exciſe-men have it thus in their power to oppreſs the fair trader, there is no doubt that they will frequently exerciſe it, as they derive no advantage from them, though they do from the ſmugglers. Unhappily the great liberties allowed them by the late acts of parliament, furniſh many opportunities of oppreſſion, which they had not before. They are now empowered to go into the houſe of any perſon who deals in exciſeable commodities, and to remain there at any time of the day or night, as long as they pleaſe. It is eaſy to ſee that this power, when lodged in improper hands, may ſoon become intolerable to thoſe upon whom it is exerciſed; and it is not long ſince the gate of an eminent brewer in Edinburgh was broken down by a troop of exciſe-men, and he himſelf fined in five pounds, on pretence of admittance not being readily granted, though it was then between twelve and one at night, and immediate admittance could not be expected. The particular circumſtances attending this tranſaction, every one of which can be well authenticated, will ſerve to point out its enormity. The trader had been that day brewing, the

exciſe-officers had watched him till ſeven at night, had ſeen the extent of his operations, all of them finiſhed, and his ſervants gone home. There was a natural impoſſibility that the operation could be reſumed that night, with the ſmalleſt hopes of ſucceſs, or that the revenue could, in any manner of way, be defrauded in four or five hours. He might have indeed maſhed another quantity, but no human power could have run off the worts, and boiled them in the time; ſo that next day's ſurvey would certainly have detected him. The ſurvey at midnight, therefore, was evidently made, not with a view to prevent the revenue from being defrauded, but to diſtreſs and put the brewer to inconvenience. The inſtructions given to exciſe-officers how to behave in theſe nocturnal ſurveys, enjoin a quite different mode of procedure. Inſtead of obeying the orders of their ſuperiors, however, the exciſe-men, in the preſent caſe, behaved as already related; but even this was leſs culpable than the partiality we have now to relate.—Another brewer, exactly in the predicament of the former one, was that very night ſurveyed, and his gate

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in like manner broken open, both which outrages were contrary to law; the former was proſecuted, and fined for non-admittance, but no proſecution was commenced againſt the other. How can the ſolicitor or ſurveyor account for ſuch evident partiality? It is the boaſt of *Engliſhmen*, that "the leaſt conſiderable man among them has an intereſt equal to the proudeſt nobleman, in the laws and conſtitution of the country;" but in Scotland it ſeems to be otherwiſe. Here a pitiful deſpot of an exciſe-man or ſolicitor, can ſuſpend the execution of the laws, and, like a ſovereign, grant pardons at pleaſure; and that even tho' bound in duty, and by oath of office, to act in a different manner.

It is difficult to imagine the lengths in effrontery to which men will go when once they have thrown off the ſhackles of virtue, and have little fear of the reſtraints of law. I have been informed, upon the authority of the exciſe-men themſelves, that in ſeveral towns in this country, it has been for ſome time cuſtomary, that brewers ſhould be fined at certain intervals, and at ſuch a rate as would

would augment the ſalary of the exciſe-officers L. 20 annually, and this whether the former have been detected in any offence or not. It is impoſſible to look upon this practice in any other light than as an agreement, on the part of the exciſe-men, to tolerate ſmuggling for a certain ſum paid to themſelves. This, however, is not the worſt; the fines are not only arbitrarily laid on, but exacted with the higheſt degree of partiality. Inſtances can be produced, where brewers, detected in frauds to a conſiderable amount, have been allowed to eſcape on paying only 2 and a-half *per cent.* of the legal penalty, while from others, 50, 60, 70 or 80 *per cent*, and even full penalties, have been exacted. Practices of this kind have the moſt miſchievous tendency. The brewers who are thus favoured have an encouragement to continue the practice of ſmuggling; they run themſelves into all the inconveniencies attending this practice; make liquors of a bad quality, and endeavour to underſell their neighbours. This method of underſelling is not only a great detriment to the trade in general, and may frequently be the ruin of individuals, but is diſadvantageous

ous to the public at large; and for this plain reaſon, that, whenever ſuch kind of rivalſhip commences, a great quantity of goods, improperly manufactured, are ſure to be brought to market.

In taking a general view of the whole buſineſs reſpecting both the diſtillery and brewery in Scotland, it muſt certainly appear very ſtrange, that the exciſe-officers ſhould always have appeared willing to direct their vengeance, in a particular manner, againſt the fair trader, rather than the fraudulent dealer. A few years ago, the London diſtillers raiſed a clamour that they were underſold by thoſe in Scotland. The exciſe joined in the cry, and every ſevere and unjuſtifiable ſtretch of power was made uſe of to ruin that branch of manufacture. It was not ſufficient to put in execution the laws, as they ſtood at that time, with the greateſt rigour. The hydrometer, an inſtrument never before uſed in making ſurveys, was introduced; and that not by the legiſlature, but by the exciſe. The law ſuppoſed a certain proportion of ſpirits to be produced from the *waſh*, or liquor in its raw ſtate,

and

and the duties were to be regulated according to this quantity. If the manufacturer could, by any improvement in the operation, produce a greater quantity of ſpirits, the ſurplus was naturally ſuppoſed to belong to himſelf; but even this advantage, which no perſon of common ſenſe would have refuſed, was denied by the zealous officers of exciſe. If the diſtiller produced more than the legal quantity, he was ſuppoſed to have done it from concealed waſh; if he produced leſs, he was ſtill liable to the duty in its full amount. From ſuch ſcandalous behaviour we may juſtly infer, that the ruin of the manufacturer, not the increaſe of revenue, was at that time the object of exciſe-men; and their conduct from that time to the preſent has abundantly verified the aſſertion. In every inſtance their power was ſtretched to the utmoſt; and in every inſtance the oppreſſion of the exciſe far exceeded the intention of the law, while that oppreſſion was executed with ſuch an high hand, and with ſuch inſolence, as was altogether intolerable. By the ſtatute at that time a diſtiller's ſtock was to be ſurveyed at leaſt once in thirty days, and the exciſe-officers

were

were allowed to enter the works of the manufacturers in the night. In conſequence of this permiſſion, the diſtilleries were infeſted with exciſe-men day and night, doors were forced open, and walls beat down, if inſtantaneous admiſſion was not given; as if locks and bolts ſhould have been diſſolved in a moment, by the powerful magic of their breath. Every thing that could poſſibly be done to lay the trader under diſadvantages, was done, as if his ruin had been to enrich the whole Board of Exciſe.

HAPPILY for the diſtillers, they have now got free from ſuch intolerable oppreſſion, and, by paying the duties on the contents of the ſtill, are enabled to carry on their works with profit to themſelves, and advantage to the country. With the brewers it is otherwiſe, and they ſtill groan under the iron hand of oppreſſion. The difficulties under which they laboured were indeed ſo great, that the buſineſs was in danger of being totally loſt, by reaſon of the inferior quality of the liquors produced, and which left a decided ſuperiority in favour of the Engliſh manufacturer.

The

The commencement of the new diſtillery-act, while it gave relief to the manufacturers of ſpirits, ſeemed only to render the caſe of the brewers more deſperate. The exciſe redoubled their oppreſſions; and they ſeemed now to have adopted a plan of ſqueezing from the brewers, thoſe emoluments which had formerly been derived from the diſtillery, but which, by the new act, were irrecoverably gone. The firſt ſtep to accompliſh this purpoſe, was to be remiſs in ſurveying, that every one who choſe to ſmuggle might have an opportunity of doing ſo. Thus indeed the revenue would not be increaſed, but as frequent detections could not be avoided, the exciſe-officers, who reaped the benefit of theſe, would be able to put ſome money in their pockets. Along with this laxity of ſurvey, great lenity was ſhewn by the ſolicitor of exciſe in the juſtice of peace courts, by prevailing on the judges to accommodate the proportion of fines to be paid, to the wiſhes of the traders themſelves. Thus the whole buſineſs was put upon the worſt footing imaginable. The aim of the manufacturer now was not to make his liquors as good as poſſible, but to

ſmuggle

ſmuggle as much as he could with impunity, and to underſell his neighbours. Hence a very conſiderable reduction in the price of malt liquors took place, ſo that ſtrong ale in Edinburgh was brought down from 48 to 33 ſhillings *per* hogſhead. In this, however, it is certain that neither the brewers nor the public were much obliged to thoſe who had thus lowered the price, the former being obliged to manufacture their goods in an improper manner, with very uncertain profit; and the latter being ſupplied with liquors of ſuch bad quality, that they could ſcarce be uſed, and for which the lowneſs of the price was no compenſation.

But, beſides the conſequences juſt now mentioned, another event, of great importance to both parties, had now taken place; *viz.* that all the manufacturers were in the power of the exciſe: the ſcheme was accompliſhed, and it was time for thoſe who were to reap the benefit of it to begin their exactions. Inſtead of the lenity which had ſo lately been ſhewn, the utmoſt ſeverity was uſed. The moſt unequal methods of ſurvey took place; and, though

though numberleſs opportunities were ſtill given to evade the duties, yet this, as might eaſily be ſeen, was only to accumulate the number of fines; for as to the revenue, it did not riſe, notwithſtanding the ſeverity, or rather oppreſſion made uſe of. With regard to the payment of the fines, which were now very numerous, the moſt ſhameful partiality was uſed. The delinquents, as uſual, were proſecuted before the Juſtices, or King's Court *, as it is called. Some manufacturers, known

* From the title which this court bears, and the importance of the cauſes frequently brought before it, the reader will naturally ſuppoſe that the judges are ſelected from among the moſt intelligent and independent gentlemen in the county. So far, however, is this from being the caſe, that even the *exiſtence* of ſuch a court has been doubted by ſome of them, when queſtions were put concerning its tranſactions. As the matter is managed at preſent, the court has the appearance of being calculated rather to put money in the pockets of the ſolicitor of exciſe, and ſome other friends, than deciding impartially on the cauſes brought before it. It is notorious, that only two or three gentlemen commonly attend as judges; and it cannot but be matter of ſurpriſe to many, why theſe gentlemen ſhould conſtantly take the trouble upon them, eſpecially as one of them is a juſtice only *ex officio*, and at preſent a Baron of the Exchequer. Ill-natured

known to be friends to the Exciſe, were either acquitted altogether, or fined in very trifling ſums: others, whoſe crimes ſeemed to be no greater, were very highly aſſeſſed; and this the more eſpecially if they had the boldneſs to make any defence; nay, it is even ſaid that threats of impriſonment were uſed, if they preſumed to perſiſt in aſſerting their innocence; and, to add to this oppreſſion, the ſolicitor had

 frequently

people would ſay, that they derive *ſome emolument* from their attendance; and it cannot be ſuppoſed that their dining with the exciſe-men after the meetings, can add greatly to their reſpectability. It is abſolutely unknown how or when the judges are ſummoned; and ſeveral gentlemen of very independent fortunes have expreſſed an inclination to attend, if they only knew the time and place where the meetings are held. The fines exacted from the delinquents are divided equally between the ſolicitor of exciſe, the clerk of the court, the exciſeman, and the king. It is evidently, therefore, the intereſt of the ſolicitor and clerk to have as many people fined as poſſible, and the former conſtantly aſſumes, as much as in his power, the authority of a judge himſelf; and it is juſtly to be regretted, that no inquiry has ever been made into his tranſactions in this reſpect. It is undoubtedly worth the attention of ſuch a numerous and reſpectable body as the Juſtices of Mid-Lothian, to regulate the proceedings of a court which bears their name, and where they have all a right to ſit as judges, in ſuch a manner as that they may correſpond with the dignity of character univerſally attributed to the gentlemen of that county.

frequently the inſolence to ridicule, brow-beat, and inſult thoſe who ſtood on their defence. Nay, ſo great was the opinion this gentleman entertained of his own oratory, that he frequently attempted to perſuade the court that his integrity was ſo great, that he would bring no perſon before them who was not guilty! Beſides this, ſuch mean tricks and chicanery were frequently put in practice, as would have diſgraced the loweſt of the pettifogging tribe; ſuch as protracting the cauſes from one diet to another; by which decreets in abſence might be obtained; and even appointing an hour when the party was to be heard in his defence, while, prior to the hour agreed upon, a decreet againſt him was awarded. Still, however, the revenue was not increaſed; for it is certainly a juſt obſervation, that ſmuggling cannot be ſuppreſſed by ſeverity and oppreſſion; as the traders muſt naturally look upon ſuch conduct in the Exciſe as a ſufficient excuſe for any thing they can do to evade the duty. In the preſent caſe, indeed, there ſeemed to be no intention to augment the revenue, but a vile ſcheme to induce the traders to ſmuggle, and thus at once to defraud the revenue, en-

ſlave

ſlave and impoveriſh themſelves, and ſupply the public with bad liquors, on purpoſe to enrich the ſolicitor and exciſe-man.

In ſuch a ſtate of confuſion, it is eaſily to ſee that the only chance which any trader had to preſerve himſelf from ruin, was by ſmuggling as much as poſſible. The prices were much reduced, ſo that the duties could not be paid; ſtrong ale being brought down from 48 to 33 Shillings *per* hogſhead, as already mentioned; porter was alſo reduced from two guineas to 30 Shillings *per* hogſhead; and what was worſe, there ſeemed to be no poſſibility of finding a remedy; for as the favourites of Exciſe had every opportunity of evading the duty at very little expence, the reſt of the manufacturers were obliged to follow their example; and thus the ſubjection of the whole trade to the Exciſe ſeemed to be complete and irremediable. Private meetings now began to be held among the brewers, to conſider of ſome method of ſaving themſelves from ruin, and thus ſome general reſolutions were gradually formed, which, it is hoped, may in time produce the moſt ſalutary effects.

Their eyes were now thoroughly opened to their own intereſt, and they perceived, that while the practice of ſmuggling was continued, they could neither ſupply their cuſtomers with liquors of a proper quality, nor make a reaſonable profit for themſelves. The only method of relieving themſelves from the oppreſſion under which they laboured, was evidently a full and voluntary payment of the duties to government. Indeed, matters were now come to ſuch a criſis, that without adopting this method, there ſeemed no poſſibility of preventing the whole trade from being transferred to England. Not only porter and ſtrong ale were imported from that country, in great quantities, but ſome had even begun to import ſmall beer alſo. The only perſons who had gained by the ſmuggling ſcheme, were the ſolicitor, the exciſe-officers, and others connected with them, among whom the fines were divided. The public, by having liquor at a cheaper rate, ſeemed to ſhare ſome of the profits; but this was greatly overbalanced by its bad quality. That the zeal of the officers of exciſe at that time was not directed to the advancement of the

revenue,

revenue, but to the detection of *ſome part* of the frauds which they allowed the manufacturers to commit, is evident from the following anecdote. Mr Bonnar, preſent ſolicitor of exciſe, was well known to have frequent meetings with Maitland, the general ſurveyor, and other ſuperviſors. At theſe meetings, the queſtion was not how to ſecure the revenue from frauds, but how to detect them, and to determine whoſe traders paid moſt fines; never ſeeming to imagine that the whole duties were paid, or that it was their own buſineſs to cauſe them be paid. Mr Bonnar, who, (like the devil in a club of witches) always preſided in theſe aſſemblies, commended his inferior agents in proportion to the dexterity they had ſhewed in the detection of frauds, and did not ſcruple to rebuke very ſharply thoſe who ſeemed to be negligent in this reſpect; threatening them with a total loſs of his favour, if they did not bring him in thoſe fines. In particular, he charged Mr Aberdeen, an active and diligent officer, with having brought him in no frauds for ſome time paſt. The latter, probably conſcious of having diſcharged his duty in an honeſt and

faithful manner, retorted ſeverely upon Bonnar; telling him, that the traders under his juriſdiction paid their duties very well; that he could not act ſuch a villainous part as to allow frauds to be made to the detriment of the revenue; and that he had more right to find fault with Bonnar himſelf, who had not proſecuted frauds, to the great detriment of the revenue, which he had diſcovered; and that he had got no account whatever of ſeveral which had been ordered to him for proſecution; that allowing frauds to be committed in any inſtance, was miſleading other traders into a notion that they might follow the ſeme practice with impunity, *&c.* On this Bonnar was highly offended; told Aberdeen that he would do for him; a violent uproar enſued; the meeting broke up in confuſion; and Aberdeen ſuffered for his preſumption, by being ſoon after removed to Kilmarnock. From that time forward, neither ſuperviſors nor other officers had the courage to oppoſe Mr Bonnar or Mr Maitland, in any thing they thought proper to ſay; nay, they were even afraid to aſk for the ſhares of fines to which they were juſtly entitled, leaſt Bonnar or Maitland ſhould take offence.

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The ſame inattention to the real duty of an exciſe-officer was evident from the behaviour of Mr Maitland, who, by a report he gave into the Board of Exciſe, had intereſt to get Peter Torbet, a moſt active and diligent officer, ſeverely reprimanded, becauſe for two months he had diſcovered no frauds; without conſidering that he had really doubled the duty of exciſe in his diviſion, during the time he reſided there. It is ſurpriſing that it ſhould be imagined that the duty of a gauger is only to *detect* frauds, without attempting to prevent them; and it is equally ſurpriſing for any perſon to ſuppoſe, that if frauds are *prevented*, there ſhould remain as many as before to be detected.

While the brewers had ſuch men to deal with, it is evident that there was but little proſpect of their being able to better themſelves; as thoſe, to whom they were at that time in ſubjection, could eaſily overturn their ſchemes of reformation, by allowing ſome of their brethren to eſcape with impunity; who, continuing to ſell at their reduced prices, would render it impracticable for the reſt to carry on their trade with profit, if they paid the

duty. Thus they were obliged to ſolicit from the Board of Exciſe, an alteration in the mode of ſurvey, by which it ſhould be rendered as difficult as poſſible for the manufacturer to conceal from the exciſe-officers any quantity of liquor worth while; and with this view they preſented to the Board certain propoſitions, by which the conduct of the gaugers ſhould in future be regulated.

THESE being conſidered by their Honours, met with approbation; and the new mode of ſurvey was put in execution. The good effects of this change were inſtantly perceived, by the vaſt increaſe of revenue; which, from L. 300, or little more, aroſe to very near L. 1000 *per* month, as will fully appear from the following comparative ſtatement of the duties for ſome years paſt:——

		L.	*s.*	*d.*	
Years ending Midſummer	1785	4274	9	9	Mr Maitland Surveyor General.
	1786	4370	5	0	
	1787	4825	7	2	
	1788	4691	15	8	
	1789	8011	15	11	Mr Burnet Surveyor General.
	1790	10,817	12	9	

A RISE

A RISE in the revenue even took place for two months before the new mode of ſurvey was adopted; but this was entirely owing to the alarm raiſed amongſt the exciſemen, and to the time taken up by the Honourable Board in deliberating on the propriety of accepting the propoſals. A Committee had been appointed in November 1788, for putting in execution the propoſed plan, but owing to the delay juſt mentioned, though the propoſals were dated on the 8th of that month, they were not adopted by the Board till January 5th 1789. The principal cauſe of this very ſudden riſe in the revenue, was the uſe of an inſtrument propoſed by the Committee, called a *Granometer;* which, by meaſuring the quantity of grain uſed, at any time of the operation, could at once ſhew the preciſe number of bolls maſhed, in whatever ſtate they are found, whether wet or dry. Thus, the number of barrels, whether ale or porter, produced from any quantity of malt, may be eaſily aſcertained; and thus the fair trader may be diſtinguiſhed from one who is fraudulent. The following example will ſhew the good effect of uſing this inſtrument. A certain

tain brewer who had compromiſed matters with the exciſe-officers at the rate of one barrel and an half of ſmall beer from the boll of malt, at which proportion only he was rated in the exciſe ledger, has ever ſince paid, and is now paying, at the rate of four barrels and an half from the ſame quantity! By the new mode of ſurvey alſo, it was ſuppoſed to be in a manner impoſſible that any ſingle gauger, whatever his inclination might be, could ſhew any great favour to the trader; for as the brewers now were not ſurveyed by one exciſeman, or by more than one at the ſame time of the day; all of them, coming in rotation, acted as checks upon one another. Hence it plainly appeared how groſsly the revenue had been defrauded in former times; as the amount of it, ſoon after the new method was adopted, roſe from L. 4691 : 15 : 8, to L. 10,817 : 12 : 9 *per annum*, being more than double what it had been, as already ſtated.

From this great increaſe of revenue, it was reaſonable to conclude, that the Committee, if they did not ingratiate themſelves with the Exciſe,

Exciſe, would at leaſt have been allowed to carry on their buſineſs in peace; but ſo far was this from being the caſe, that they found themſelves worſe than ever. The vengeance of the ſolicitor and ſurveyor-general was now thoroughly arouſed; and indeed it was not greatly to be wondered at; as the emoluments which, for ſo long, had been put in their pockets, were now to be paid in to the public revenue. As it was not proper, however, to expreſs any diſpleaſure at this openly, Mr Maitland and his ſuperviſors, though they pretended to acquieſce in the new mode of ſurvey, made no exertions to enforce the full payment of duties, but became rather more lax in their ſurvey than before. Finding that nothing could be effected, while the whole body of Edinburgh brewers continued united, ſome people have been wicked enough to alledge, that they began to practiſe with certain brewers, in order to detach them from their brethren, and perſuade them to act againſt their common intereſt. The temptation ſaid to be held out on this occaſion, the only one indeed they had in their power to offer, was a promiſe, that ſuch as relinquiſhed

their

their adherence to the new plan, ſhould find themſelves *no worſe than before;* and notwithſtanding the experience the manufacturers already had of the miſchiefs ariſing from ſuch practices, ſome were found weak enough to yield to this temptation. The conſequences are eaſy to be imagined: theſe who deſerted the common cauſe were treated with ſuch lenity, that they got off for one-third of the legal duty, while the reſt, who refuſed to yield, were moſt rigorouſly obliged to pay every penny that could be demanded; as will appear from an inſpection of the maſh-ledger.

FROM this account of the matter, we can be at no loſs to diſcover why the members of the Committee loſt the favour of theſe falſe brethren. The exciſe-party, indeed, were ſoon ſenſible of their own power; and had influence enough to call a meeting of the brewers, where, with unparalleled effrontery and inconſiſtency, they voted the Committee, conſiſting of eleven members, uſeleſs and nugatory, though they themſelves had appointed them, and they had proceeded exactly according to the directions of the whole body,

as

as will appear from the following agreement:——

Edinburgh, Nov. 3. 1788.

AT a Meeting of the Committee of nine, appointed by a General Meeting of the Brewers in and about Edinburgh, on the 29th of October laſt,

PRESENT,

Mr JAMES EYRE, in the Chair.

Meſſ. John Cundell, Archibald Campbell, John Hunter, Archibald Campbell-Younger, Alexander Steven, George Gairdner, and Peter Hardie; alſo preſent, Meſſ. David Cleghorn, John Hardie, Charles Cock, and James Anderſon, Brewers.

THE Committee having conſidered the reſolution of the general Meeting, and having taken under conſideration the preſent ſtate of the Brewers, report their opinion, That the only method to put them on an equal and reſpectful ſituation, will be by compelling every Brewer to pay the full Exciſe to Government, for the different kinds of Beer and Ale which ſhall be brewed and vended; and

and, in order to the carrying of this into execution, and for making frauds more eaſily detected, That every Brewer ſhould agree not to maſk ſooner than ſix o'clock in the morning, and the brewing ſhall be finiſhed, the worts put into the coolers, and the length declared at or before nine o'clock at night That an agreement to the above purpoſe ſhall be ſubſcribed by ſuch perſons who ſhall be preſent at the General Meeting, to be held to-morrow, who chuſe to do ſo, and to be ſent to thoſe who may be abſent, in order to be ſigned by ſuch who incline; and that a Committee be appointed to apply to the Honourable the Commiſſioners of Exciſe, to take the moſt effectual methods for preventing of frauds, particularly with reſpect to thoſe who ſhall refuſe to ſubſcribe ſuch agreement, or who, having ſubſcribed, ſhall fail to implement, or be guilty of any fraud; and the Committee be authoriſed to wait upon the Commiſſioners, and take ſuch ſteps as may appear moſt proper for keeping the Brewers on an equal footing; and authoriſed the Preſes to ſign this report, and to deliver it to the General Meeting.

(Signed) JAMES EYRE.

Edinburgh, Nov. 4. 1788.

AT a General Meeting of the Brewers this day, there were preſent, Meſſ. James Eyre, William Younger, Richard Younger, John Hardie, Archibald Campbell, Archibald Campbell-Younger, David Cleghorn, Peter Hardie, George Gairdner, David Kilgour, James Anderſon, Edward Home, Archibald Miln, Iſaac Salter, William Scott, Charles Salter, William Gordon, Thomas Laing, George Comb, John Craigie, Mathew Comb *jun.* William Ritchie, William Sinclair, Alexander Steven, William Giles, and Andrew Archer.

THE Meeting having read and conſidered the above report of the Committee, approved thereof, and nominated and appointed the former Committee, along with Meſſ. David Cleghorn and John Hardie, any ſix to be a quorum, as a Committee for carrying into execution the particulars mentioned in the foregoing report.—And we Subſcribers oblige us to regulate ourſelves agreeable thereto; the foreſaid Committee being obliged to elect three

three annually as members thereof, instead of three who are to go out—The above election of three to be made quarterly instead of annually.

Signed,

Mathew Comb.	Jas. Gordon.
Robert Barker.	Jas. Eyre.
Wm. Giles.	Geo. Gairdner.
Hugh Bell.	Alexr. Steven.
Wm. Gordon.	John Hardie.
Wm. Ritchie.	Wm. Younger.
Isaac Salter.	Richd. Younger.
Wm. Scott.	Archd. Campbell.
Archd. Milne.	Ar. Campbell-Younger.
Edw. Home.	John Craigie.
Jas. Anderson and Co.	David Cleghorn.
John Cundell.	Peter Hardie.
George Forest.	David Kilgour.
Alexr. Walker.	Mathew Comb, B.
John Notman.	John Hunter,
David Hodge.	Thos. Laing.
Janet Murray.	Andw. Archer.
Chas. Cock.	Chas. Salter.
Robt. Hamilton.	Geo. Comb.
Wilm. Manderson.	Willm. Sinclair.

SEVERAL

SEVERAL brewers particularly diſtinguiſhed themſelves on this occaſion, by their oppoſition to the Committee which they themſelves had appointed, that they might gain favour with the Exciſe; and to accompliſh this purpoſe, were not aſhamed to condemn the meaſures which they had formerly applauded. The Committee being thus deſerted, and conſcious that the only way by which they could extricate themſelves was a vigorous exertion, determined to act for their own intereſt, and for that of the revenue, in the way they had originally propoſed. By procuring a ſight of the exciſe ledgers, they aſſured themſelves that matters were as above repreſented; and the enormous fraud thus committed on the revenue may eaſily be proved from an inſpection of theſe books. On the diſcovery of this, and other pieces of ſcandalous behaviour on the part of the ſurveyor-general, complaints were laid before the Board of Exciſe, and applications made for the removal of Mr Maitland from the brewery department. The Board thought proper to comply with the Committee's requeſt: Mr Maitland was removed, though ſtill continued to ſurvey manufactures of greater im-

portance than the brewery, and Mr Burnet, a gentleman of honour and integrity, appointed in his ſtead. The following anecdote forms a ſtriking contraſt betwixt the behaviour of Mr Burnet and that of his predeceſſor:—A ſhort time after the appointment of the former, he was informed by Robert Laurie, one of Mr Maitland's moſt active ſuperviſors, on the old plan of making diſcoveries at the expence of the revenue, that he ſuſpected a certain brewer would abſtract a great quantity of his worts, for which reaſon he propoſed to make a ſurvey next day, and thus the fraud would be diſcovered. This was entirely agreeable to the method in which Mr Maitland had all along proceeded; as the fine would have gone into the pockets of the exciſe-officers, and his friend the ſolicitor; but Mr Burnet, more attached to the faithful diſcharge of his duty, and to his oath of office, than to his private intereſt, told the ſurveyor, that if he ſuſpected any ſuch thing, he ſhould inſtantly ſet an exciſe-man to watch, and to prevent any concealment from being made; adding, that he did not want frauds, but the ſecurity of the revenue, and that by

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ſuch a lax mode of ſurvey, L. 7000 a-year had been loſt to the revenue, in the Edinburgh brewery alone.

AFTER the appointment of Mr Burnet to the office of ſurveyor-general, it was natural to ſuppoſe that the revenue would have been conſiderably augmented; but inſtead of this, no conſiderable riſe took place for three months. This unexpected circumſtance ſhewed, that the removal of Mr Maitland had not annihilated the influence of his party. Recourſe was therefore had a ſecond time to the exciſe ledgers; from which, as well as from many concurrent teſtimonies, it was found that the ſurveyors and other officers were ſtill inactive in the performance of their duty; and it was even underſtood that it would have been agreeable to Mr Maitland and his party to put an end to that reform which had been ſo ſucceſsfully begun by the Committee; and which could not be more effectually done than by reviving the lax mode of ſurvey, which had already proved ſo detrimental to the revenue. Indeed, to ſo great a length was this criminal laxity carried at the time we ſpeak of, that from the books of exciſe

themſelves, it appears, that during the month of July 1789, the whole ſurveys of the four ſuperviſors, deſigned as checks upon the inferior officers, amounted only to 22 days work of one man.

In conſequence of this diſcovery, an application was made to the Honourable Board for removing of the four ſuperviſors of Edinburgh diſtrict, and requeſting the appointment of three active and honeſt men in quality of ſuperviſors; and this requeſt was complied with by the Commiſſioners, who were now ſenſible that the propoſals of the Committee had been attended with benefit to the revenue. The conſequences now were ſuch as equalled the moſt ſanguine expectations of thoſe who had the good of the revenue at heart. Though the new ſuperviſors were appointed during the ſummer ſeaſon, when it is univerſally known that fermentation goes on more diſadvantageouſly than at any other ſeaſon, the monthly amount of the duties was augmented to almoſt the higheſt produce of the winter months in any preceding year; and, ever ſince, the revenue has nearly tripled

that

that of any preceding year during the continuance of the old ſyſtem.

The proceedings of the Committee continued to be highly diſagreeable to Mr Bonnar; who had now no other method left of accompliſhing his purpoſes, than by exerting his utmoſt efforts to have thoſe who favoured the reform treated with rigour, while thoſe who were not ſhould be treated with equal lenity. Though the Committee had repeatedly mentioned to the Commiſſioners, as well as addreſſed the juſtices and ſolicitor by counſel, ſetting forth that it was abſolutely neceſſary to exact penalties proportionable to what appeared to be the degree of delinquency, with a view to prevent the commiſſion of frauds, yet the old practice was ſtill continued. In many inſtances where the fraud was proved, the delinquents were very ſlightly fined; in others, inſtead of the full penalty, only $2\frac{1}{2}$ *per cent.* was exacted; thus plainly intimating, that for a very ſmall ſum His Majeſty's revenue might be defrauded to a very great amount, provided the delinquent was not a member of the Committee, or friendly to the ſyſtem of reform

propoſed by it. With regard to the plan itſelf, the ſolicitor has uniformly thrown upon it all the abuſe in his power. As if it were not poſſible that the Edinburgh brewers ſhould ſeriouſly reſolve to pay the duties, even when they ſee it for their intereſt ſo to do, he has thought proper to ſhew his wit, by ſtigmatizing it with the names of the *Æra of Purity*, or of the *Golden Age*, and the new mode of ſurvey, which has been productive of ſuch beneficial conſequences, by the epithet of *the courſing of a hare.* To his oratory muſt we likewiſe attribute that ſhameful queſtion generally put to brewers who have the misfortune to be called before the juſtices, *viz.* Whether they be of the reforming tribe? Is there any eſſential difference between the delinquencies of a man who is a reformer, and who is not? Is there not a ſettled penalty incurred by every one who tranſgreſſes the laws by evading the duties? and dares any man preſume to alter or evade that penalty, in defiance of the determinations of the legiſlature, while, at the ſame time, he pretends to adhere moſt rigidly to the determinations of the ſame legiſlature with regard to the eva-

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ſion of duties? The Committee inſiſt for nothing but what the meaneſt capacity muſt in a moment determine to be fair and upright. They are willing to pay the full duties to government, and they aſk no favour in any caſe for themſelves; but they inſiſt, that whoever tranſgreſſes the laws, ſhall be ſubjected to ſuch penalties as may effectually prevent them from committing tranſgreſſions of a ſimilar kind in time to come. Thus only the trade can be put upon a fair and equal footing, the revenue increaſed to its full proportion, and the public ſupplied with goods of a proper quality. As long as individuals exerciſe ſuch exorbitant diſcretionary powers, it is impoſſible that this can be the caſe. Judges indeed have a diſcretionary power, to pronounce, or even mitigate, the ſentence of the law, but they have no power to alter or reverſe its intention. As little have they to become parties, to delay cauſes brought before them by people of a certain deſcription, and to give expreſsly as a reaſon, that they are *litigous*, and that the delay will procure the counſel another fee. Yet all this hath been done, and thoſe who propoſed the full

payment of the duties have the mortification to perceive that all their labour is likely to be thrown away, and that almoſt entirely thro' the influence of a ſingle perſon. They have, however, the ſatisfaction of being conſcious that they have increaſed His Majeſty's revenue annually by a very conſiderable ſum, and that they have likewiſe pointed out a mode of ſurvey, which will for ever put it out of the power of the exciſe-men to connive at ſuch frauds as have formerly taken place; and they ſtill hope the time is not diſtant when they may farther ſerve their country, by putting a ſtop, at leaſt in great part, to the importation of drink from England, which has been ſo long practiſed to the detriment of this kingdom. In the former method of ſurvey, when only one officer had the charge of a diviſion, it was always poſſible for that officer to connive at the frauds of the trader, by merely keeeping his books open till a proper opportunity offered of cloſing them to the mutual ſatisfaction of him and the trader; but now the caſe is entirely altered. By the preſent method, the trader, though ſurveyed by an exciſe-man at one time of the day, is ſtill

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liable to another ſurvey the ſame day by a different exciſe-man, and after that by a third, fourth, or fifth. Should the firſt of theſe grant any favour, at leaſt one of any conſequence, the fraud would certainly be detected by his brethren; and unleſs we can ſuppoſe ſuch a number of exciſe-men to be in league with the traders, and with one another, there is an abſolute impoſſibility of any fraud being committed. Should even this be the caſe, it would ſtill be difficult; for now the books are not allowed to be kept open, but as ſoon as an exciſe-man has made his ſurvey, he is obliged to poſt it into a ledger kept by the ſuperviſor, after which there can be no alteration. The Committee, however, tho' they cannot now receive any favour from the exciſe-officers, find that the latter, in conjunction with the ſolicitor, can bring them to a great deal of trouble. It may ſeem ſtrange, that when a trader is conſcious of integrity, and paying the duty on all occaſions, he ſhould have any reaſon to fear an exciſe-man, or to be in danger from him. Nothing indeed of this kind could happen, if the exciſe-men were always willing to act uprightly; but the Committee

mitee complain that this is not the caſe; and that their brethren are encouraged in their iniquity by the ſolicitor, and even ſupported by the deciſions of the juſtices themſelves. The advantage swhich the exciſe-men are now enabled to take, ariſe from the extent of their diſcretionary powers, which are ſo great, that it is very difficult for an individual to ſecure himſelf againſt their abuſe, by any honeſty or fidelity on his part. An inſtance of this abuſe has already been related, in the caſe of a Member of the Committee. The exciſeman has a right to enter the works of every brewer, at any time of the day or night; but this does not imply that the doors ſhall ſtand perpetually open, or that they ſhall fly up at the ſight of an exciſe-man, as if opened by divine power, or by magic. A few minutes delay in this caſe is unavoidable from the nature of things; yet, in the preſent caſe, the gate was not only broke down before it could be opened with the key, but the proprietor was fined in five pounds for not granting admittance. This was an evident abuſe of this part of their diſcretionary power, and to prevent abuſes of this kind, no other method

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ſeems practicable, but either to let the doors ſtand open night and day, or to keep a watchman on purpoſe to admit the exciſe-officers when they take it into their heads to ſurvey.

ANOTHER piece of diſcretionary power, which ſome exciſe-officers ſeem now to claim, is, that of being perfectly deaf to the voice of truth, reaſon, or common ſenſe, when this deafneſs is capable of producing a fine, or bringing a manufacturer to trouble. It is ſaid by Mr Solicitor Bonnar to be againſt the law for any brewer to make an increaſe of his ſtock without acquainting the exciſeman, but there is no law which forbids any part of the ſtock which has once paid the duty from being carried out and returned back again without a ſecond payment. For this, however, another member of the reform was brought into a very troubleſome proceſs, and ſcarcely got off without a fine. The circumſtance was as follows:—the brewer ſent out two half hogſheads of ſtrong ale to a cuſtomer, which being reckoned deficient in quality, were returned. The exciſeman charged theſe as an increaſe of ſtock; and, in defiance of every teſtimony which could

could be produced, dragged the proprietor into a proceſs before the juſtice of peace court; from which, tho' he got off without a fine, he could not without much trouble and expence. A ſimilar circumſtance happened to the ſame brewer on another occaſion. It is part of the exciſe law, that worts, if ſurveyed while hot, ſhall be allowed a tenth part for evaporation; but if the exciſe-man refuſes to know whether they are hot or cold, he can thus at any time bring a manufacturer into a proceſs, if not into a fine. This was alſo the caſe with the Committee brewer. A ſurvey had been made while the worts were very hot; another was made by one Corbet, a general ſurveyor, along with Laurie, the diſcarded ſupervisor from the brewery, before the worts were in a cold ſtate; and at this ſecond time the exciſe-men, in defiance of reaſon and common ſenſe, maintained that they were cold, when evidently hot; and as the full quantity had not yet gone off by evaporation, the proprietor was charged with a fraud; from which indeed he got off without a fine, but not without expence and trouble, as before. It is remarkable, that in this caſe, the brewer was put in the fraud ſcheme, by the

the ſurveyor-general Corbet, though two ſuperviſors depoſed that the worts were actually hot at the time the ſurvey was made.

OTHER inſtances are, if poſſible, ſtill more glaring and intolerable. An exciſe-man, in ſurveying the work of another brewer, made a miſtake of two barrels, and though repeatedly told by the ſervant that he was miſtaken, refuſed to be convinced. Next morning, however, he increaſed the two barrels he had omitted in the evening, charged the proprietor with a fraudulent increaſe of ſtock, and involved him in a proceſs; telling the ſervant that, "his word would be taken "before his" (the ſervant's). As the brewer was known to have been active in the affair of reform, the proceſs was ſo agreeable to Bonnar, that the exciſe-man thought proper to repeat his experiment on a larger ſcale; and therefore, at another ſurvey, made a miſtake of *eighteen* barrels, which in like manner were diſcovered. Scandalous and barefaced as this was, it would probably have brought on a ſecond proceſs, had not another officer luckily been attending the works all the time betwixt

twixt the two ſurveys; ſo that the treacherous intention of the former was detected. On repreſenting this caſe to the Board, the exciſe-man was broke; but notwithſtanding his delinquency, Bonnar thought proper to proſecute the brewer a ſecond time for the former ſuppoſed offence, inſiſting, in the open court, that the word of an exciſe-officer ought rather to be believed than that of any evidence whatever.

In a third inſtance, in which the above brewer was concerned, he did not come off ſo eaſily. An exciſe-man, attending the running off a copper of 19½ barrels worts, aſked the ſervant concerning its length, or the quantity of worts of different kinds it would produce. To ſuch queſtions the brewer cannot give an anſwer, till the operation be finiſhed, though he is obliged to anſwer "before any part of the guile is cleanſed out of his tuns, or other veſſels or utenſils." In the preſent inſtance, the ſervant anſwered, that he could not then tell the length, as the operation was not finiſhed, but that he would do ſo next morning, when the whole worts would be run off. The exciſe-man aſked no more queſ-

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tions, but inſerted the whole in his book as a fraud, for which the brewer, contrary to law, was condemned in the full penalty of L. 19: 10s. But granting that the fraud was real, which all parties agreed was not the caſe, why is this brewer condemned in the full penalty, when others in a worſe predicament are allowed to paſs for nothing, or for the moſt trifling ſum? The caſe of Mrs Anderſon brewer in Leith is ſtill more glaring: ſhe was fined in one court to near the amount of L. 60 Sterling, without being guilty of any treſpaſs but one, the full penalty of which was L. 7: 10s.—In one inſtance, a veſſel, ſtanding in an entered cellar, was conſtrued into a concealment, for which ſhe was fined L. 12: 10s. Sterling. Unluckily for any trader who falls under ſuch ſentences, there is no appeal to a higher tribunal. From actual tranſgreſſions of the ſame nature, theſe brewers who were not in the Committee were acquitted, which eſtabliſhed the report, that different deciſions were given to different perſons, as beſt ſuited the myſterious deſigns of the ſolicitor of exciſe, &c.

It is this open and ſcandalous partiality which now conſtitutes the principle grievance

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of thoſe brewers who are willing at all times to pay the whole duties, and which they are now convinced will contribute to the advancement of their own intereſt, as well as to the increaſe of the revenue. For this purpoſe, they have, as individuals, ſubjected themſeves to a very conſiderable riſk. They have, in the firſt place, to contend with all their brethren who are diſaffected to the cauſe, and who are ſtill ſo infatuated as not to ſee that their true intereſt lies in a perfect compliance with the laws, and not in a conſtant attempt to evade them. To brewers of this deſcription, the new mode of ſurvey muſt be highly diſagreeable, as allowing no room for fraud on their part, nor favour on that of the exciſemen, unleſs the latter were ſupported by the ſolicitor. But were their wiſhes to be accompliſhed, the Members of the Committee muſt find themſelves in the greateſt danger of being utterly ruined. Were the old mode of ſurvey to be adopted, it would then be in the power of any exciſe-man, in conjunction with the ſolicitor, to grant what favours he pleaſed to an individual, as formerly practiſed; thus putting it in his power to underſell

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his neighbours, though at the expence of the quality of his drink. The Members of the Committee, and all others friendly to their cauſe, who have no favour to expect, muſt of courſe be obliged either to give up buſineſs altogether, or attempt, at the greateſt riſk, to evade the duties payable to government, or to make their liquor of a bad quality, as has already been obſerved, to the detriment of the public at large, as well as of the revenue. But beſides this *unequal* conteſt, they have, in the next place, to engage with almoſt all the exciſe-officers themſelves, whoſe intereſt it is to connive with the brewers in the manner already mentioned; as, by having a ſhare in the fines, they would thus become poſſeſſed of many perquiſites which they cannot by any means obtain at preſent, nor while the new mode of ſurvey is continued. It may be ſaid, indeed, if the ſmuggling brewers are fined, how is it to be ſuppoſed that they will carry on a trade evidently to their own prejudice? But the anſwer to this is obvious;—a brewer can afford to allow the detection of one barrel, and to be fined in a ſmall ſum for it, provided he is allowed to carry off hun-

dreds without detection: neither can the ſmallneſs of the fines be any objection to what is juſt now advanced; as the number makes up for the deficiency in this reſpect; and the whole loſs devolves ultimately upon the revenue, and ſuch brewers as pay the full duties. The great loſs formerly ſuſtained by the revenue is moſt evident from an inſpection of the exciſe books, before and after the new mode of ſurvey took place. The very firſt month after the application was made, even before the new method took place, ſo great was the alarm among the gaugers on account of the propoſal, that by merely exerting themſelves, and doing their duty better than formerly, the revenue was augmented by no leſs than 236 pounds. The next month there was an encreaſe of 40 pounds above the former; and the third month of 118 pounds. From that time the riſe has been ſo amazing, that it is impoſſible for any perſon to believe that the former deficiency could be occaſioned by any thing elſe than a remiſſneſs, or rather wilful negligence of the exciſe-men, in conjunction with the brewers. Thus, in January 1788, the amount

mount of the revenue was L.457:14:3; in January 1790 it was L.987:10:10; in February 1788 it amounted to L.420:19:9; the ſame month of 1790, it was no leſs than L.1038:1:3. A proportional increaſe has been found in every ſucceeding month: thus in March 1788 the whole amount was no more than L.387:18:7; while in March 1790 it was L.902:6s. In April 1788 it was L.416:19:10; but in April 1790 the ſum was augmented to L.1140:7:3. Yet all this time, when the revenue was ſo deficient, the fines of brewers were very frequent, and the exciſe-officers appeared to be exceedingly active in detecting the fraudulent practices of thoſe whom they ſurveyed. The matter then is evident to demonſtration, that however this mode of ſurvey and inflicting arbitrary fines may anſwer the purpoſes of the exciſe-men, or of particular brewers, it anſwers none to government, and conſequently that it ought to have been laid aſide, and no thoughts of renewing it ever entertained.

But beſides the body of inferior officers, the brewers who ſtand forth for the reform-

ed method of ſurvey have to bear the weight of Mr Bonnar's reſentment, the preſent ſolicitor of exciſe, in which indeed the new ſurveyor-general ſeems to be involved no leſs than they. The reaſon of Mr Bonnar's diſpleaſure is very evident; namely, that he is entitled to a very conſiderable ſhare of the fines, inſomuch, that his office was ſuppoſed to be worth no leſs than L. 1800 *per annum*, when both brewery and diſtillery were under the exciſe. No wonder then, that now when ſuch a conſiderable decreaſe of his revenue, *viz.* no leſs than four hundred pounds Sterling, is likely to take place, he ſhould vent his wrath in every poſſible manner. A moſt glaring inſtance of this, was his cauſing Mr Hope, the king's counſel, charge the Committee in open court with a diabolical ſcheme*, invented and calculated to deſtroy the ſmall brewers; while in fact the ſcheme, as he called it, was ultimately for the intereſt of the ſmall brewers, as well as thoſe who could afford to carry on their operations on a larger ſcale; the reaſon of

* *Query.* Does a plan that is calculated to ſecure the revenue, and to prevent partiality in the execution of the laws, deſerve the epithet of DIABOLICAL?

of which has been already explained. How far it is proper, that a ſolicitor of exciſe ſhould be admitted to any ſhare in the fines ariſing from frauds on the revenue, is ſubmitted to the judgment of the public: certain it is, that in England no ſuch cuſtom prevails, and it is equally certain, that the allowing a ſolicitor, or any perſon elſe, to have a ſhare in fines, muſt be a temptation to him to wiſh for an increaſe of their number, and to deviate from that ſtrict impartiality which it is the duty of every one in public office to obſerve, eſpecially of one whoſe official ſituation gives him great influence over the Board of Exciſe. In many inſtances, however, it is evident that Mr Bonnar, inſtead of being impartial, has violated every rule of decency towards his ſuperiors, when he found that his own partiality and reſentment could not be adopted againſt thoſe who had offended him by *paying their full duties to government.* Thus, in one of the cauſes againſt a brewer before mentioned, Mr Bonnar thought proper to reflect upon the Honourable Commiſſioners themſelves, ſaying, in open court, that they had acted wrong, and he would

tell them ſo, as if they had been incapable of performing their duty, or had not known how to execute it. We are ſorry thus to make ſuch a public attack on an individual; but when an individual is entruſted with any office by the king, and in conſequence of that office enjoys the public confidence, if he abuſes that confidence by ſuch ſcandalous partiality as Mr Bonnar can be proved to have exerciſed, we may ſurely ſay that he betrays the king, forfeits all title to the regard of his countrymen, and that his conduct cannot be too ſeverely animadverted upon.

How much the reſentment not only of Mr Bonnar, but of the reſt of that party was excited by the adoption of the new mode of ſurvey, and the conſequent increaſe of revenue, is evident from the following facts. The city of Edinburgh draws a duty of one ſixth of a penny upon every Scots pint of ale, which duty is exacted agreeable to the quantity charged by the exciſe-officer; and which, under the new ſurveyor Mr Burnet, and the ſuperviſors ſubordinate to him, has been augmented

augmented to a very conſiderable ſum. On this account, in the month of February 1790, the town council of Edinburgh, with conſent of the Commiſſioners of Exciſe, ordered ſixty guineas to be paid to Mr Burnet, and twenty to each of the three ſuperviſors under him, as a teſtimony of the ſenſe they had of the fidelity and integrity with which theſe officers had diſcharged their duty. Mr Maitland, the former ſurveyor, complained of this gift, by letters addreſſed to each of the five Commiſſioners, as being a tacit reflection on his conduct, as he pretended that the amounts were as high from January 5. to July 5. 1789, when the brewery was under his management, as they were in the ſix months from July 5. to the 5th of January laſt, when Mr Burnet had the management of it. This ſtate of the matter, however, was evidently unfair; as during the former period, there is always a greater quantity of drink brewed than during the latter, which will eaſily be ſeen from the ſtatement of the revenue already given for ſome time paſt. Nothing indeed can be more plain, than that a vaſt increaſe of revenue has taken place ſince the

new method of ſurvey was adopted, and Mr Burnet appointed to the office of ſurveyor-general. To the proofs which have already been offered on this ſubject, we ſhall only add the following compariſon, *viz.* that the amount of the duties for four months, ending with the 5th of April 1790, is L.4017:9:11, while, during the ſame period in 1788, it was no more than L.1719:6:4; the balance in favour of the new mode of ſurvey being no leſs than L.2298:3:7, in that ſhort ſpace of time. Obſervations of the ſame kind, but equally prepoſterous and ill founded with thoſe of Mr Maitland, were made by the King's counſel, at the deſire of Mr Bonnar himſelf, who attempted to prove, from the ſtatement already given, that there was a riſe in the revenue during the time that Mr Maitland officiated. The fallacy of his aſſertions, however, are obvious from the very authority to which he appealed; which, though it has already been repeatedly taken notice of, we ſhall once more ſet forth in its proper point of view. In the month of April 1788, the amount of the revenue was L.416:19:10; in May, the ſame year, L.394:13:6; in June,

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L.382:19:9; in July, L.334:10:2; in Auguſt, L.316:7:5; in September, L.333:7:6; in October, L.334:3:8. It is impoſſible that any perſon can, with the leaſt appearance of truth, ſay, that there was any riſe of the revenue during theſe ſix months: on the contrary, there was an evident decreaſe from L.416 to L.334; not indeed abſolutely without intermiſſion, for then in a ſhort time there muſt have been no revenue at all; but ſuch as ſhewed that government was ſome how or other defrauded of its right; and that the exciſe-officers were either unable or unwilling to counteract theſe frauds. That it was neglect of duty, and not inability in the exciſe-officers, which had the occaſion of this, is likewiſe evident from the great riſe which inſtantly took place, on the application being made to the Commiſſioners for a new mode of ſurvey. Thus, in the month of November, on the 6th day of which the application was made, the revenue was increaſed by L.103:14:1, and the following month by L.339:7:3, more than it had been in October. How came it to paſs that ſuch a ſudden riſe ſhould take place in theſe two months, and

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that the revenue ſhould be doubled in ſuch a ſhort time? No ſuch thing had happened the preceding year; for in the month of November 1787 the revenue was only L.416:7:8; and in the month of December, no more than L.423:12:7. Shall we ſuppoſe that the brewers in Edinburgh had in the month of October 1788 reſolved to brew twice the quantity of liquor which ſufficed their cuſtomers? or ſhall we ſuppoſe, that in the month of November that year, the inhabitants of the metropolis were viſited by a raging thirſt, which has continued to increaſe ever ſince? Is it not evident, that previous to the application for a new mode of ſurvey, the whole poſſe of exciſe-officers had been neglecting their duty, and ſuffering the brewers to defraud the revenue, on purpoſe that they might fill the pockets of the ſolicitor, &c. with the fines which would frequently ariſe from detections, tho' theſe detections bore but a ſmall proportion to the quantity which was ſmuggled, to the great detriment of the revenue? On the other hand, is it not now equally evident, from the great augmentation of revenue, that few or no frauds are committed of near-

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ly equal magnitude with the former, and that the exciſe-men are doing their duty much better? Is it not equally evident alſo, that the exceſſive diſpleaſure of the ſolicitor, and the perſecution commenced againſt Mr Burnet the preſent ſurveyor-general, cannot be the effect of zeal for the revenue, but of the reſentment of ſome intereſted people, on account of a diminution of their profits by the full payment of the duties. At his deſire, it has been ſurmiſed, an inquiry was made into the conduct of Mr Burnet and his officers, without any juſt pretence of deficiency of revenue, the only thing that could render ſuch a ſtep neceſſary *. A Mr Corbet, one of the general ſuperviſors reſiding at Stirling, was pitched upon for the purpoſe; and in what manner he conducted the inquiry will beſt appear from the following facts. On his commencement, he expreſ-

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* Would it not have been more conſiſtent with the duty of Mr Bonnar, to have cauſed an enquiry to be made into the conduct of Mr Maitland, the predeceſſor of Mr Burnet. Under Maitland's management, the brewery revenue had dwindled down to a perfect trifle—under Mr Burnet it has been nearly tripled. *Oh tempora! O mores!*

ſed the greateſt enmity to thoſe traders who had promoted the new mode of ſurvey; proceeding even ſo far as to ſay, that could he find them out in any fault, it would give him the greateſt pleaſure. It can be proved alſo that he made uſe of threats to intimidate the officers; telling Mr Millar ſurveyor in the Canongate, that he himſelf, with Mr Leven, were to ſurvey as generals upon the brewers; that Mr Millar would ſoon have no occaſion for the ſtools in his exciſe-chamber, intimating thereby, that he and the preſent ſet of ſuperviſors were to be turned off. On aſking Mr Hannah, ſuperviſor at Leith, about the conduct of Mr Burnet, and not receiving ſuch anſwers as he wiſhed, he proceeded to execrate Mr Hannah, and to tell him, that he could give other information if he had a mind. In the very taking of the depoſitions of the witneſſes who were examined, the ſame partiality was obſerved. Previous to the examination, the witneſſes were aſked what they had to ſay; and on not receiving ſuch anſwers as he deſired, the ſame mode of execration was followed, with a threat to turn the exciſe-men out of their

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places, if they did not take care. In ſome caſes the depoſitions were not allowed to be taken down; and, in ſhort, it was evident that he wiſhed none to be examined but thoſe who were ill affected to the officers employed at that time; and there is great reaſon to believe, that theſe perſons were pointed out by ſome who were intereſted in the abolition of the new mode of ſurvey, and re-eſtabliſhment of the old. That this was really the caſe, becomes ſtill more probable, when it is conſidered, that on Mr Corbet's giving in a report to the Commiſſioners of Mr Burnet's conduct, he ſtuffed the paper with ſuch falſehoods as, had they operated according to his wiſh, would certainly have turned Mr Burnet out of his place. He has however been allowed, contrary to the uſual cuſtom in ſuch caſes, to anſwer his report; a degree of indulgence which certainly ſhows that the Commiſſioners were ſenſible of his having done his duty; and the great length of time during which this matter has been depending, plainly evinces the difficulty which Mr Corbet has to ſubſtantiate his charges; as well as that the

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Commiſſioners are determined to inveſtigate the affair in the moſt complete manner.

We ſhall cloſe the diſagreeable taſk of making animadverſions on the conduct of individuals, with one other anecdote relative to the gentleman laſt mentioned, and the reaſon of giving this anecdote is, that it leads to the deciſion of a point moſt important in its nature to the revenue, to the public in general, and to the brewers as individuals. While the depoſitions regarding Mr Burnet's conduct were taking down, Mr Corbet, with a view no doubt of ſhowing his own diligence and activity in buſineſs, thought proper to inform the byſtanders, that at a court lately held at Dunfermline, no leſs than 20,000 gallons of ale concealments were brought to light. This ſpeech plainly ſhowed that his ideas were entirely perverted, ſo that he really did not know the duty of his office. It is certainly obvious to every one who beſtows a moment's conſideration upon the ſubject, that the intention of the legiſlature in making exciſe laws, and appointing exciſe-officers to collect the duties, is not to obtain

obtain fines by allowing theſe laws to be evaded, but to obtain a revenue for the purpoſes of government. The anſwer made by Mr Burnet to this innuendo of Mr Corbet was exceedingly proper, *viz.* that if he (Mr Corbet) and his officers had done their duty, by ſecuring the revenue, in the firſt inſtance, there would have been no concealments to be found. It is the duty of an exciſe-man not to *detect frauds*, but to *prevent* them from being committed. The former indeed is of advantage to the exciſe-man, becauſe he receives part of the fine; but the latter is only of advantage to the revenue; becauſe the number of detections bear but a ſmall proportion to that of the frauds which eſcape with impunity. Hence Mr Burnet very juſtly obſerved, that had Mr Corbet and his officers done their duty in the manner above mentioned, it would have put no money in their pockets. Nothing can be more eaſy, than for the exciſe-officers to prevent frauds, though it may not be always in their power to detect them. They have only to appoint one to watch the operation of brewing, and the brewer is obliged to admit of their attendance as long as they

they pleaſe. Thus, if they think proper, it is altogether impoſſible for the brewer to ſmuggle any quantity, great or ſmall, without the connivance of the exciſe-man; and by the new method of ſurvey, it is impoſſible for an exciſe-man to connive as formerly with a fraudulent brewer. Why then ſhould Mr Bonnar, or any other perſon, who pretends to act for the intereſt of the exciſe, find fault with a mode of ſurvey which abſolutely prevents a poſſibility of fraud in either party? or why ſhould proſecutions be raiſed againſt thoſe exciſe-officers who have manifeſted an attention to their duty, by augmenting the revenue to more than double of what it formerly was. Ought not rather proſecutions to be raiſed againſt thoſe under whoſe management the revenue was loſt, and inquiries made into their conduct, in order to prevent the commiſſion of ſimilar frauds in time to come. The preſent exciſe-officers have not, it is true, detected as many frauds as formerly; but the reaſon of this is obvious, *viz.* that by the faithful diſcharge of their duty, there are not now ſo many frauds to be detected. This may be, nay, it certainly is, a very ma-

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terial diſadvantage to all thoſe who receive any emolument from the fines inflicted upon fraudulent traders; but by the increaſe of revenue, government would eaſily be able to make ſuch an additional augmentation to their ſalary, as would put them beyond the reach of any temptation to encourage, or connive at any of thoſe mean fraudulent ſchemes which both parties were formerly in a manner obliged to follow; the brewers to keep their credit, and the exciſe-men to procure themſelves a decent ſubſiſtence.

On the whole, it is not wiſhed, by any means, to ſet forth an individual, or any number of individuals, as objects of the public reſentment, or their office as unworthy of having an exiſtence. The attention of the public is requeſted to what is really their own intereſt, *viz.* To take the proper means for procuring malt liquors of the beſt quality, and which never can be done while the trade of ſmuggling goes on. It has generally been imagined, that the duties upon malt liquors are too high to be fully paid with any profit

to the trader; but this is undoubtedly a miſtake. It is abſurd to ſuppoſe that government would lay on a tax upon malt liquors which could not be paid, and it is equally abſurd to imagine that the Edinburgh brewers would join in a petition to enforce the full payment of duties which they knew muſt end in their own ruin. The event has already diſproved the notion: the revenue has been almoſt tripled, and the brewers are not in worſe circumſtances than before. By having time to conduct their operations properly, and without hurry or fear, the brewers can now draw off ſo much more liquor, that the lengths they now run are capable of enabling them to pay their preſent large duty, better than all the ſmuggling they formerly practiſed could enable them to pay their ſmall one. Thus alſo the quality of the liquors muſt be greatly improved, and the vaſt importation from England, which has long been continually increaſing, will, it is to be hoped, be at laſt diminiſhed, and much money kept in the country which has been exported. To accompliſh theſe deſireable purpoſes,

purpoſes, the brewers have nothing to aſk farther, than that the mode of ſurvey, which has been for ſome time adopted in Edinburgh, be extended throughout Scotland, that no undue preference may be ſhown, but that the whole trade may be put on an equality. Application has been already made by the brewers for this purpoſe; but they have had the mortification to find themſelves unable to procure an extenſion of it even as far as Dalkeith. The attention of the public in general, particularly of the landed gentlemen, whoſe intereſt it eſſentially concerns, is therefore requeſted, in order to accompliſh a point for which the late applications have been found ineffectual.

THE manufacturing of malt liquor in this country has always been inferior to that of England. One great cauſe of this inferiority ariſes undoubtedly from the ſmuggling method, connived at by exciſe-men, in which the buſineſs was formerly carried on. Thus, though a brewer might do tolerably well while he carried on his works on a ſmall

ſcale, yet the moment he began to enlarge them, he found himſelf in a quite different ſituation. The reaſon was evident, *viz.* that whatever indulgence the exciſe-men might be inclined to grant him on the former ſcale, it was found impoſſible to do ſo in an equal proportion when the works were enlarged. Hence, all attempts to enlarge the breweries of Scotland have uniformly failed, and ended in the ruin of thoſe who made the attempt. In England the caſe is far otherwiſe. In Newcaſtle, York, and even in all the ſmall towns of that kingdom, the brewery is carried on upon a moſt extenſive plan, and the liquors are produced of a quality very much ſuperior to any which this country can boaſt of. If ever Scotland is to be ſet upon an equality with the ſiſter kingdom in the manufacture of malt liquors, it can only be done by regulating the collection of the duty in ſuch a manner, that neither brewers nor exciſe-men can have it in their power to behave in a fraudulent manner. From neglecting this, the revenue has been diminiſhed, the quality of the liquor ſpoiled, and the

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trade almoſt entirely ruined. By extending over the kingdom ſuch a mode of ſurvey as has been adopted in Edinburgh, matters may in ſome time undoubtedly be remedied; but without ſuch an extenſion, it is to be feared that the ſmugglers, in conjunction with corrupt officers of exciſe, &c. may ſtill be able effectually to overthrow the fair traders, and render it impoſſible for them either to manufacture liquors of a good quality, or even to carry on their buſineſs with advantage to themſelves or to their country.

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